

UNITED STATES ENVIRONMENTAL PROTECTION AGENCY

REGION 5
77 WEST JACKSON BOULEVARD
CHICAGO, IL 60604-3590



US EPA RECORDS CENTER REGION 5



436823

FEB 14 2013

MEMORANDUM

Subject: Superfund Site No. B5SS
Western Tar Products Site, IN
Itemized Cost Summary Request

From: Darius L. Taylor, Financial Specialist
Cost Recovery Team *Darius L. Taylor*
Program Accounting & Analysis Section

Through: Richard D. Hackley, Section Chief *D. L. Taylor*
Program Accounting & Analysis Section

To: Steven Kaiser, Attorney
ORC, IMMEDIATE OFFICE, MULTI-MEDIA BRANCH I SECTION 3

The attached Itemized Cost Summary outlines all of the cumulative cost expenditures in the Integrated Financial Management System for Western Tar Products Site, IN.

We have computed and included for your information Region V's indirect costs. Based on adjustments recommended by the Office of Inspector General's Superfund audit for Fiscal Years 83 through 86, final indirect cost rates will be \$71.00 (FY83); \$61.00 (FY84); \$53.00 (FY85); \$51.00 (FY86); \$53.00 (FY87); \$64.00 (FY88); and \$64.00 (FY89), respectively. Indirect cost rates for these years were conservative and did not result in allocating all indirect costs to sites. Therefore, starting in FY90 a new full cost indirect cost rate methodology will be applied to Superfund sites. This essentially means that the new indirect cost rates will be expressed as a percentage of total direct site costs as opposed to a dollar rate per hour (as was true under the old methodology). The resulting indirect cost rates for FY90 through FY 2010 are based on actual costs for those fiscal years and are as follows: 31.03% (FY90), 27.61% (FY91), 29.75% (FY92), 33.32% (FY93), 35.87% (FY94), 26.84% (FY95), 32.57% (FY96), 39.72% (FY97), 38.85% (FY98), 39.21% (FY99), 38.26% (FY 2000), 42.38% (FY 2001), 52.45% (FY 2002), 55.15% (FY 2003), 52.57% (FY 2004), 61.71% (FY 2005), 56.23% (FY 2006), 62.91% (FY 2007), 61.66% (FY 2008), 62.76% (FY 2009), 49.25% (FY 2010) and 61.61% (FY 2011) respectively. The indirect cost rate for FY 2012 and FY 2013 will be 61.61% and is based on FY 2011 costs. This rate is provisional and will be updated upon subsequent indirect cost calculations.

The third report lists all the non-payroll and indirect cost expenses related to the site, i.e., travel, shipping purchases, state assistance agreements, Interagency Agreements and contractor costs. The reports are through January 31, 2013. We have also attached a listing that gives definitions of the various object class codes that may appear on the reports.

If you have any questions or require any additional assistance, please contact Darius Taylor at FTS 353-3241.

Attachments

OBJECT CLASS LIST

OBJECT CLASS	DEFINITION
21.11	Per Diem & Subsistence while on Travel.
21.13	Common Carrier.
21.14	Privately Owned Vehicle.
21.15	Commercial Rental Vehicle.
21.17	Incidental Costs.
22.09	Other Transportation - Other expenses such as parcel post, contractual charges for the transportation and care to things. Management & Support Contracts - Contracts for management support, or administrative requirements not otherwise classified.
25.35	Program Contracts - Planned dollars for contracts which support program operations. Included in this category are contracts for monitoring, for surveillance and analysis, for Regional laboratory analysis and analysis of programs.
25.70	Interagency Agreements - Contracts and agreements with other Government Agencies.
25.76	Site Supervision & Development Interagency Agreements - Agreements for the purpose of construction monitoring, investigating, studying and cleaning up hazardous waste sites or emergency response on spills.
31.06	Protective Equipment and Clothing - Personal.
31.80	Other Equipment valued at more than \$500.
31.90	Other Equipment valued at less than \$500.
41.83	Investigations, Surveys, or Studies Awards to governmental or non-governmental or individuals for investigations, surveys, or studies of solid waste pollution.
41.85	Superfund Remedial Planning & Implementation Awards to organization or individuals for remedial planning or disposal for hazardous materials.

Itemized Cost Summary

WESTERN TAR PRODUCTS, TERRA HAUTE, IN SITE ID = B5 SS

Cumulative Costs Through 01/31/2013.

REGIONAL PAYROLL COSTS	\$27,820.17
REGIONAL TRAVEL COSTS	\$80.45
SUPERFUND TECH. ASSISTANCE & RESPONSE TEAM (START)	
WESTON SOLUTIONS, INC. (EPS50604)	\$82,491.47
TECHNICAL SERVICE AND SUPPORT	
ASRC MANAGEMENT SERVICES, INC. (EPW05052)	\$460.21
EPA INDIRECT COSTS	\$64,729.46
Total Site Costs:	<u>\$175,581.76</u>

Regional Payroll Costs

WESTERN TAR PRODUCTS, TERRA HAUTE, IN SITE ID = B5 SS

Cumulative Costs Through 01/31/2013.

<u>Employee Name</u>	<u>Fiscal Year</u>	<u>Pay Period</u>	<u>Payroll Hours</u>	<u>Payroll Costs</u>
ARRAZOLA, IGNACIO L.	2009	21	1.00	86.73
GENERAL ATTORNEY	2010	02	3.50	294.76
	2011	10	2.25	210.89
			6.75	\$592.38
ATKOCIUNAS, PAUL J.	2012	04	7.00	431.06
CHEMIST		06	11.50	710.21
		07	2.00	125.81
		08	2.00	125.93
		23	5.00	316.48
	2013	08	6.00	388.43
			33.50	\$2,097.92
BING-CANAR, JOHN R.	2009	23	0.50	31.09
			0.50	\$31.09
CHAPMAN, JAMES A.	2010	02	37.00	2,538.49
ECOLOGIST			37.00	\$2,538.49
CO, GRACE	2012	13	1.00	53.15
ENFORCEMENT SPECIALIST		15	0.50	26.57
			1.50	\$79.72
CROWLEY, JEFFERY J.	2009	21	13.00	696.30
ENVIRONMENTAL ENGINEER			13.00	\$696.30
GALLARDO, ELIZABETH	2009	21	0.25	8.83
SECRETARY (TYPING)	2012	24	0.25	9.19
			0.50	\$18.02
GEBIEN, CHARLES M.	2009	25	5.00	390.12
ENVIRONMENTAL SCIENTIST			5.00	\$390.12
HAILE, LINDA MARIA	2011	11	0.75	47.25
ACCOUNTANT			0.75	\$47.25

Regional Payroll Costs

WESTERN TAR PRODUCTS, TERRA HAUTE, IN SITE ID = B5 SS

Cumulative Costs Through 01/31/2013.

<u>Employee Name</u>	<u>Fiscal Year</u>	<u>Pay Period</u>	<u>Payroll Hours</u>	<u>Payroll Costs</u>
HOWARD, LINDA D. ENVIRONMENTAL PROTECTION SPECIALIST	2009	26	6.00	311.66
			<hr/> 6.00	<hr/> \$311.66
JANSEN, SALLY J. ENVIRONMENTAL PROTECTION SPECIALIST	2009	21	9.50	559.91
		23	6.25	368.37
		24	5.25	309.44
		25	0.25	15.03
	2010	01	1.00	59.02
		02	1.50	88.40
		05	0.50	29.47
	2011	06	18.50	1,118.61
		09	15.75	953.18
		10	2.00	121.05
		11	0.50	30.27
		12	1.50	90.78
		14	2.00	121.05
		19	1.75	105.92
	2012	05	0.25	15.15
		24	0.50	30.34
		25	9.50	576.43
		26	2.25	136.53
	2013	04	2.00	121.36
		05	2.00	121.36
		06	12.25	743.29
			<hr/> 95.00	<hr/> \$5,714.96
KAISER, STEVEN P. GENERAL ATTORNEY	2009	21	2.00	152.07
		23	15.00	1,140.57
		24	10.00	760.38
		25	1.50	117.14
		26	2.00	156.18
		27	5.00	378.00
	2010	01	4.00	302.40
		02	7.00	546.65
		03	3.00	234.29
		04	2.00	156.18
		05	3.00	226.43

Regional Payroll Costs

WESTERN TAR PRODUCTS, TERRA HAUTE, IN SITE ID = B5 SS

Cumulative Costs Through 01/31/2013.

<u>Employee Name</u>	<u>Fiscal Year</u>	<u>Pay Period</u>	<u>Payroll Hours</u>	<u>Payroll Costs</u>
KAISER, STEVEN P.	2010	06	2.00	149.24
		07	2.00	156.18
		08	3.00	239.56
		09	1.00	79.85
		10	1.00	79.85
		11	1.00	79.85
		12	0.50	39.92
		13	1.50	119.78
		14	1.00	79.85
		15	1.00	79.85
		16	1.00	79.85
		18	2.00	159.71
		19	1.00	79.85
		20	1.00	79.85
		23	0.50	39.92
		24	1.00	79.85
		25	1.00	79.85
		26	1.00	79.85
	2011	01	1.00	79.85
		04	3.00	231.99
		05	3.00	229.86
		06	4.00	306.49
		07	2.00	160.32
		08	3.50	281.73
		09	7.00	563.45
		10	5.00	402.47
		11	2.50	201.23
		12	1.00	80.50
		13	1.50	120.74
		14	0.50	40.24
		15	4.00	321.98
		16	1.00	80.50
		17	1.00	80.50
		18	1.00	80.50
		19	1.00	80.50
		22	1.50	122.17
		23	0.50	40.24
		24	0.50	40.35

Regional Payroll Costs

WESTERN TAR PRODUCTS, TERRA HAUTE, IN SITE ID = B5 SS

Cumulative Costs Through 01/31/2013.

<u>Employee Name</u>	<u>Fiscal Year</u>	<u>Pay Period</u>	<u>Payroll Hours</u>	<u>Payroll Costs</u>
KAISER, STEVEN P.	2011	27	0.50	40.24
		01	0.50	40.24
	2012	02	2.00	161.23
		03	1.50	120.92
		04	1.00	77.79
		05	1.50	115.63
		06	3.00	231.27
		07	2.00	161.21
		09	0.50	40.36
		12	1.00	80.74
		13	0.50	40.36
		15	1.50	121.10
		23	1.00	81.60
		24	1.00	80.74
		25	1.00	82.85
	2013	01	1.00	82.84
		02	1.00	82.84
			142.00	\$11,140.52
MARITOTE, JOHN X. ENVIRONMENTAL PROTECTION SPECIALIST	2009	21	1.00	51.68
			1.00	\$51.68
MBOGO, VANESSA M. SIMMONS, VANESSA ACCOUNTANT	2012	11	8.00	467.12
		12	12.00	700.69
			20.00	\$1,167.81
NACHOWICZ, LINDA M. ENVIRONMENTAL SCIENTIST	2009	25	0.75	64.82
			0.75	\$64.82
ROPSKI, CAROL A. GRASZER, CAROL A. ENVIRONMENTAL PROTECTION SPECIALIST	2011	12	0.50	36.18
		13	0.50	36.18
			1.00	\$72.36
SIMON, VERNETA J. ENVIRONMENTAL ENGINEER	2009	21	1.25	84.50
		22	1.00	67.60

Regional Payroll Costs

WESTERN TAR PRODUCTS, TERRA HAUTE, IN SITE ID = B5 SS

Cumulative Costs Through 01/31/2013.

<u>Employee Name</u>	<u>Fiscal Year</u>	<u>Pay Period</u>	<u>Payroll Hours</u>	<u>Payroll Costs</u>
SIMON, VERNETA J.	2009	23	14.50	980.28
		24	0.25	16.86
		25	0.50	33.85
		26	0.25	16.91
		27	1.50	101.41
	2010	01	0.50	33.80
		05	8.00	457.35
		08	3.50	241.73
		09	0.50	34.55
		11	1.25	86.33
		18	4.00	285.20
		24	0.50	35.52
		25	0.25	18.55
	2011	05	0.50	32.94
		17	0.25	19.21
		21	0.50	37.43
		25	0.25	18.47
			39.25	\$2,602.49
TAYLOR, DARIUS L. FINANCIAL SPECIALIST	2009	21	0.25	14.02
	2011	08	2.50	144.19
		17	0.75	44.37
			3.50	\$202.58
Total Regional Payroll Costs			407.00	\$27,820.17

Headquarters Payroll Costs

WESTERN TAR PRODUCTS, TERRA HAUTE, IN SITE ID = B5 SS

Cumulative Costs Through 01/31/2013.

<u>Employee Name</u>	<u>Fiscal Year</u>	<u>Pay Period</u>	<u>Payroll Hours</u>	<u>Payroll Costs</u>
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Regional Travel Costs

WESTERN TAR PRODUCTS, TERRA HAUTE, IN SITE ID = B5 SS

Cumulative Costs Through 01/31/2013.

<u>Traveler/Vendor Name</u>	<u>Travel Number</u>	<u>Treasury Schedule</u>	<u>Treasury Schedule Date</u>	<u>Travel Costs</u>
SIMON, VERNETA J.	0Q33C7	000A09355	12/23/2009	80.45
ENVIRONMENTAL ENGINEER				
				<hr/> \$80.45
Total Regional Travel Costs				<hr/> <hr/> \$80.45

Headquarters Travel Costs

WESTERN TAR PRODUCTS, TERRA HAUTE, IN SITE ID = B5 SS

Cumulative Costs Through 01/31/2013.

<u>Traveler/Vendor Name</u>	<u>Travel Number</u>	<u>Treasury Schedule</u>	<u>Treasury Schedule Date</u>	<u>Travel Costs</u>
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Contract Costs

WESTERN TAR PRODUCTS, TERRA HAUTE, IN SITE ID = B5 SS

Cumulative Costs Through 01/31/2013.

SUPERFUND TECH. ASSISTANCE & RESPONSE TEAM (START)

Contractor Name: WESTON SOLUTIONS, INC.

EPA Contract Number: EPS50604

Delivery Order Information	<u>DO #</u>	<u>Start Date</u>	<u>End Date</u>
	5001	09/26/2009	01/27/2012

Project Officer(s): STANUCH, GAIL

Dates of Service: From: 09/26/2009 To: 01/27/2012

Summary of Service: S/F TECH ASSESSMENT&RESPONSE TEAM (REDI)

Total Costs: \$82,491.47

Voucher Number	Voucher Date	Voucher Amount	Treasury Schedule Number and Date	Site Amount	Annual Allocation
1-A37	11/20/2009	477,752.28	R0243 12/18/2009	372.29	44.74
1-A38	12/18/2009	537,694.82	R0354 01/28/2010	148.76	17.88
1-A39	01/20/2010	556,074.66	R0433 02/23/2010	3,777.42	453.98
1-A40	02/19/2010	413,793.11	R0539 03/30/2010	8,504.81	1,022.13
1-A41	03/22/2010	406,764.01	R0610 04/22/2010	277.32	33.33
1-A42	04/20/2010	433,820.76	R0701 05/20/2010	1,895.07	227.76
1-A43	05/20/2010	432,811.67	R0792 06/17/2010	148.76	17.88
1-A44	06/23/2010	474,285.94	R0897 07/20/2010	3,626.52	435.85
1-A45	07/20/2010	551,974.47	R0999 08/19/2010	493.37	59.29
1-A46	08/20/2010	491,568.70	R0B03 09/20/2010	148.76	17.88
1-A47	09/29/2010	285,698.77	R1085 10/28/2010	360.34	43.31
1-A48	10/27/2010	408,245.49	R1177 11/30/2010	69.39	8.34
1-A49	11/22/2010	547,982.19	R1253 12/22/2010	95.81	9.21
1-A50	12/22/2010	475,425.50	R1352 01/21/2011	3,030.30	291.35
1-A51	01/24/2011	444,913.15	R1462 02/23/2011	417.64	40.15
1-A52	02/21/2011	352,841.94	R1572 03/24/2011	5,978.09	574.77
1-A53	03/18/2011	311,355.71	R1652 04/14/2011	8,674.86	834.05
1-A54	04/20/2011	332,781.34	R1765 05/18/2011	365.68	35.16
1-A55	05/20/2011	370,736.53	R1870 06/16/2011	232.28	22.33
1-A56	06/17/2011	395,923.35	R1967 07/14/2011	148.76	14.30
1-A57	07/22/2011	466,418.84	R1A90 08/18/2011	1,191.23	114.53
1-A58	08/19/2011	351,103.99	ACHC11258 09/19/2011	4,736.06	455.35
1-A59	09/21/2011	383,198.13	0VC110002 11/08/2011	2,750.28	264.43
1-A60	10/21/2011	413,328.27	AVC110055 11/25/2011	8,702.33	836.69
1-A61	11/21/2011	359,289.05	AVC110088 12/22/2011	12,551.84	1,206.81
1-A62	12/20/2011	384,926.15	AVC120016 01/19/2012	4,419.39	424.91
1-A63	01/20/2012	541,060.68	AVC120080 04/10/2012	1,625.66	156.30

Contract Costs

WESTERN TAR PRODUCTS, TERRA HAUTE, IN SITE ID = B5 SS

Cumulative Costs Through 01/31/2013.

SUPERFUND TECH. ASSISTANCE & RESPONSE TEAM (START)

Contractor Name: WESTON SOLUTIONS, INC.

EPA Contract Number: EPS50604

Delivery Order Information	<u>DO #</u>	<u>Start Date</u>	<u>End Date</u>
	5001	09/26/2009	01/27/2012

Project Officer(s): STANUCH, GAIL

Dates of Service: From: 09/26/2009 To: 01/27/2012

Summary of Service: S/F TECH ASSESSMENT&RESPONSE TEAM (REDI)

Total Costs: \$82,491.47

<u>Voucher Number</u>	<u>Voucher Date</u>	<u>Voucher Amount</u>	<u>Treasury Schedule Number and Date</u>	<u>Site Amount</u>	<u>Annual Allocation</u>
1-A64	02/20/2012	281,924.71	AVC120089 04/23/2012	78.22	7.52
Total:				<u>\$74,821.24</u>	<u>\$7,670.23</u>

Contract Costs

WESTERN TAR PRODUCTS, TERRA HAUTE, IN SITE ID = B5 SS

Cumulative Costs Through 01/31/2013.

SUPERFUND TECH. ASSISTANCE & RESPONSE TEAM (START)

Contractor Name: WESTON SOLUTIONS, INC.

EPA Contract Number: EPS50604

Delivery Order Information DO # Start Date End Date
 5001 09/26/2009 01/27/2012

Project Officer(s): STANUCH, GAIL

Dates of Service: From: 09/26/2009 To: 01/27/2012

Summary of Service: S/F TECH ASSESSMENT&RESPONSE TEAM (REDI)

Total Costs: \$82,491.47

<u>Voucher Number</u>	<u>Schedule Number</u>	<u>Rate Type</u>	<u>Annual Allocation Rate</u>
1-A37	R0243	Final	0.120183
1-A38	R0354	Final	0.120183
1-A39	R0433	Final	0.120183
1-A40	R0539	Final	0.120183
1-A41	R0610	Final	0.120183
1-A42	R0701	Final	0.120183
1-A43	R0792	Final	0.120183
1-A44	R0897	Final	0.120183
1-A45	R0999	Final	0.120183
1-A46	R0B03	Final	0.120183
1-A47	R1085	Final	0.120183
1-A48	R1177	Final	0.120183
1-A49	R1253	Provisional	0.096146
1-A50	R1352	Provisional	0.096146
1-A51	R1462	Provisional	0.096146
1-A52	R1572	Provisional	0.096146
1-A53	R1652	Provisional	0.096146
1-A54	R1765	Provisional	0.096146
1-A55	R1870	Provisional	0.096146
1-A56	R1967	Provisional	0.096146
1-A57	R1A90	Provisional	0.096146
1-A58	ACHC11258	Provisional	0.096146
1-A59	0VC110002	Provisional	0.096146
1-A60	AVC110055	Provisional	0.096146
1-A61	AVC110088	Provisional	0.096146
1-A62	AVC120016	Provisional	0.096146
1-A63	AVC120080	Provisional	0.096146

Contract Costs

WESTERN TAR PRODUCTS, TERRA HAUTE, IN SITE ID = B5 SS

Cumulative Costs Through 01/31/2013.

SUPERFUND TECH. ASSISTANCE & RESPONSE TEAM (START)

Contractor Name: WESTON SOLUTIONS, INC.
EPA Contract Number: EPS50604
Delivery Order Information: DO # Start Date End Date
5001 09/26/2009 01/27/2012
Project Officer(s): STANUCH, GAIL
Dates of Service: From: 09/26/2009 To: 01/27/2012
Summary of Service: S/F TECH ASSESSMENT&RESPONSE TEAM (REDI)
Total Costs: \$82,491.47

<u>Voucher Number</u>	<u>Schedule Number</u>	<u>Rate Type</u>	<u>Annual Allocation Rate</u>
1-A64	AVC120089	Provisional	0.096146

Contract Costs

WESTERN TAR PRODUCTS, TERRA HAUTE, IN SITE ID = B5 SS

Cumulative Costs Through 01/31/2013.

TECHNICAL SERVICE AND SUPPORT

Contractor Name: ASRC MANAGEMENT SERVICES, INC.

EPA Contract Number: EPW05052

Delivery Order Information	<u>DO #</u>	<u>Start Date</u>	<u>End Date</u>
	66	06/29/2009	05/29/2011

Project Officer(s): CALVIN, LYNN
 PFUNDHELLER, JANET
 RZEZNIK, ANNA

Dates of Service: From: 06/29/2009 To: 05/29/2011

Summary of Service: ADMINISTRATIVE SUPPORT SERVICES

Total Costs: \$460.21

<u>Voucher Number</u>	<u>Voucher Date</u>	<u>Voucher Amount</u>	<u>Treasury Schedule Number and Date</u>	<u>Site Amount</u>
35	08/10/2009	64,116.98	R9D55 09/03/2009	17.16
36	09/10/2009	85,736.22	R0011 10/07/2009	111.66
37	10/10/2009	77,202.26	R0100 11/06/2009	38.51
43	03/10/2010	69,624.12	R0562 04/07/2010	95.54
52	10/10/2010	74,174.39	R1213 12/10/2010	19.36
54	01/10/2011	97,991.86	R1394 02/04/2011	15.33
55	02/10/2011	116,909.13	R1526 03/15/2011	154.99
62	06/10/2011	125,432.67	R1931 07/07/2011	7.66
Total:				<u>\$460.21</u>

EPA Indirect Costs

WESTERN TAR PRODUCTS, TERRA HAUTE, IN SITE ID = B5 SS

Cumulative Costs Through 01/31/2013.

<u>Fiscal Year</u>	<u>Direct Costs</u>	<u>Indirect Rate(%)</u>	<u>Indirect Costs</u>
2009	6,930.91	62.76%	4,349.81
2010	29,501.74	49.25%	14,529.67
2011	34,694.45	61.61%	21,375.29
2012	38,185.08	61.61%	23,525.82
2013	1,540.12	61.61%	948.87
	<u>110,852.30</u>		
Total EPA Indirect Costs			<u>\$64,729.46</u>

EPA Indirect Costs

WESTERN TAR PRODUCTS, TERRA HAUTE, IN SITE ID = B5 SS

Cumulative Costs Through 01/31/2013.

PAYROLL DIRECT COSTS

<u>Employee Name</u>	<u>Fiscal Year</u>	<u>Pay Period</u>	<u>Payroll Costs</u>	<u>Ind. Rate (%)</u>	<u>Indirect Costs</u>
ARRAZOLA, IGNACIO L.	2009	21	86.73	62.76%	54.43
			86.73		\$54.43
BING-CANAR, JOHN R.	2009	23	31.09	62.76%	19.51
			31.09		\$19.51
CROWLEY, JEFFERY J.	2009	21	696.30	62.76%	437.00
			696.30		\$437.00
GALLARDO, ELIZABETH	2009	21	8.83	62.76%	5.54
			8.83		\$5.54
GEBIEN, CHARLES M.	2009	25	390.12	62.76%	244.84
			390.12		\$244.84
HOWARD, LINDA D.	2009	26	311.66	62.76%	195.60
			311.66		\$195.60
JANSEN, SALLY J.	2009	21	559.91	62.76%	351.40
		23	368.37	62.76%	231.19
		24	309.44	62.76%	194.20
		25	15.03	62.76%	9.43
			1,252.75		\$786.22
KAISER, STEVEN P.	2009	21	152.07	62.76%	95.44
		23	1,140.57	62.76%	715.82
		24	760.38	62.76%	477.21
		25	117.14	62.76%	73.52
		26	156.18	62.76%	98.02

EPA Indirect Costs

WESTERN TAR PRODUCTS, TERRA HAUTE, IN SITE ID = B5 SS

Cumulative Costs Through 01/31/2013.

PAYROLL DIRECT COSTS

<u>Employee Name</u>	<u>Fiscal Year</u>	<u>Pay Period</u>	<u>Payroll Costs</u>	<u>Ind. Rate (%)</u>	<u>Indirect Costs</u>
KAISER, STEVEN P.	2009	27	378.00	62.76%	237.23
			2,704.34		\$1,697.24
MARITOTE, JOHN X.	2009	21	51.68	62.76%	32.43
			51.68		\$32.43
NACHOWICZ, LINDA M.	2009	25	64.82	62.76%	40.68
			64.82		\$40.68
SIMON, VERNETA J.	2009	21	84.50	62.76%	53.03
		22	67.60	62.76%	42.43
		23	980.28	62.76%	615.22
		24	16.86	62.76%	10.58
		25	33.85	62.76%	21.24
		26	16.91	62.76%	10.61
		27	101.41	62.76%	63.64
			1,301.41		\$816.75
TAYLOR, DARIUS L.	2009	21	14.02	62.76%	8.80
			14.02		\$8.80
Total Fiscal Year 2009 Payroll Direct Costs:			6,913.75		\$4,339.04

EPA Indirect Costs

WESTERN TAR PRODUCTS, TERRA HAUTE, IN SITE ID = B5 SS

Cumulative Costs Through 01/31/2013.

OTHER DIRECT COSTS

Contract, IAG, SCA, Misc.NO	Voucher Number	Treasury Schedule Date	Site Amount	Annual/SMO Allocation Costs	Ind. Rate (%)	Indirect Costs
EPW05052	35	09/03/2009	17.16	0.00	62.76%	10.77
			17.16	0.00		\$10.77
Total Fiscal Year 2009 Other Direct Costs:			17.16	0.00		\$10.77
Total Fiscal Year 2009:			6,930.91			\$4,349.81

PAYROLL DIRECT COSTS

Employee Name	Fiscal Year	Pay Period	Payroll Costs	Ind. Rate (%)	Indirect Costs
ARRAZOLA, IGNACIO L.	2010	02	294.76	49.25%	145.17
			294.76		\$145.17
CHAPMAN, JAMES A.	2010	02	2,538.49	49.25%	1,250.21
			2,538.49		\$1,250.21
JANSEN, SALLY J.	2010	01	59.02	49.25%	29.07
		02	88.40	49.25%	43.54
		05	29.47	49.25%	14.51
			176.89		\$87.12
KAISER, STEVEN P.	2010	01	302.40	49.25%	148.93
		02	546.65	49.25%	269.23
		03	234.29	49.25%	115.39
		04	156.18	49.25%	76.92
		05	226.43	49.25%	111.52
		06	149.24	49.25%	73.50
		07	156.18	49.25%	76.92
		08	239.56	49.25%	117.98
		09	79.85	49.25%	39.33

EPA Indirect Costs

WESTERN TAR PRODUCTS, TERRA HAUTE, IN SITE ID = B5 SS

Cumulative Costs Through 01/31/2013.

PAYROLL DIRECT COSTS

<u>Employee Name</u>	<u>Fiscal Year</u>	<u>Pay Period</u>	<u>Payroll Costs</u>	<u>Ind. Rate (%)</u>	<u>Indirect Costs</u>
KAISER, STEVEN P.	2010	10	79.85	49.25%	39.33
		11	79.85	49.25%	39.33
		12	39.92	49.25%	19.66
		13	119.78	49.25%	58.99
		14	79.85	49.25%	39.33
		15	79.85	49.25%	39.33
		16	79.85	49.25%	39.33
		18	159.71	49.25%	78.66
		19	79.85	49.25%	39.33
		20	79.85	49.25%	39.33
		23	39.92	49.25%	19.66
		24	79.85	49.25%	39.33
		25	79.85	49.25%	39.33
		26	79.85	49.25%	39.33
			3,248.61		\$1,599.99
SIMON, VERNETA J.	2010	01	33.80	49.25%	16.65
		05	457.35	49.25%	225.24
		08	241.73	49.25%	119.05
		09	34.55	49.25%	17.02
		11	86.33	49.25%	42.52
		18	285.20	49.25%	140.46
		24	35.52	49.25%	17.49
		25	18.55	49.25%	9.14
			1,193.03		\$587.57
Total Fiscal Year 2010 Payroll Direct Costs:			7,451.78		\$3,670.06

EPA Indirect Costs

WESTERN TAR PRODUCTS, TERRA HAUTE, IN SITE ID = B5 SS

Cumulative Costs Through 01/31/2013.

TRAVEL DIRECT COSTS

<u>Traveler/Vendor Name</u>	<u>Travel Number</u>	<u>Treasury Schedule Date</u>	<u>Travel Costs</u>	<u>Ind. Rate (%)</u>	<u>Indirect Costs</u>
SIMON, VERNETA J.	0Q33C7	12/23/2009	80.45	49.25%	39.62
			80.45		\$39.62
Total Fiscal Year 2010 Travel Direct Costs:			80.45		\$39.62

OTHER DIRECT COSTS

<u>Contract, IAG, SCA, Misc.NO</u>	<u>Voucher Number</u>	<u>Treasury Schedule Date</u>	<u>Site Amount</u>	<u>Annual/SMO Allocation Costs</u>	<u>Ind. Rate (%)</u>	<u>Indirect Costs</u>
EPS50604	1-A37	12/18/2009	372.29	44.74	49.25%	205.39
			-372.29	-44.74	49.25%	-205.39
			372.29	44.74	49.25%	205.39
	1-A38	01/28/2010	-148.76	-17.88	49.25%	-82.07
			148.76	17.88	49.25%	82.07
			148.76	17.88	49.25%	82.07
	1-A39	02/23/2010	3,777.42	453.98	49.25%	2,083.96
			-3,777.42	-453.98	49.25%	-2,083.96
			3,777.42	453.98	49.25%	2,083.96
	1-A40	03/30/2010	-8,504.81	-1,022.13	49.25%	-4,692.02
			8,504.81	1,022.13	49.25%	4,692.02
			8,504.81	1,022.13	49.25%	4,692.02
	1-A41	04/22/2010	227.32	27.32	49.25%	125.41
			277.32	33.33	49.25%	153.00
			-227.32	-27.32	49.25%	-125.41
	1-A42	05/20/2010	1,895.07	227.76	49.25%	1,045.49
			-1,895.07	-227.76	49.25%	-1,045.49
			1,895.07	227.76	49.25%	1,045.49
	1-A43	06/17/2010	148.76	17.88	49.25%	82.07
	1-A44	07/20/2010	3,626.52	435.85	49.25%	2,000.72
	1-A45	08/19/2010	493.37	59.29	49.25%	272.19
	1-A46	09/20/2010	148.76	17.88	49.25%	82.07
			19,393.08	2,330.72		\$10,698.98

EPA Indirect Costs

WESTERN TAR PRODUCTS, TERRA HAUTE, IN SITE ID = B5 SS

Cumulative Costs Through 01/31/2013.

OTHER DIRECT COSTS

Contract, IAG, SCA, Misc.NO	Voucher Number	Treasury Schedule Date	Site Amount	Annual/SMO Allocation Costs	Ind. Rate (%)	Indirect Costs
EPW05052	36	10/07/2009	111.66	0.00	49.25%	54.99
	37	11/06/2009	38.51	0.00	49.25%	18.97
	43	04/07/2010	95.54	0.00	49.25%	47.05
			245.71	0.00		\$121.01
Total Fiscal Year 2010 Other Direct Costs:			19,638.79	2,330.72		\$10,819.99
Total Fiscal Year 2010:			29,501.74			\$14,529.67

PAYROLL DIRECT COSTS

Employee Name	Fiscal Year	Pay Period	Payroll Costs	Ind. Rate (%)	Indirect Costs
ARRAZOLA, IGNACIO L.	2011	10	210.89	61.61%	129.93
			210.89		\$129.93
HAILE, LINDA MARIA	2011	11	47.25	61.61%	29.11
			47.25		\$29.11
JANSEN, SALLY J.	2011	06	1,118.61	61.61%	689.18
		09	953.18	61.61%	587.25
		10	121.05	61.61%	74.58
		11	30.27	61.61%	18.65
		12	90.78	61.61%	55.93
		14	121.05	61.61%	74.58
		19	105.92	61.61%	65.26
			2,540.86		\$1,565.43
KAISER, STEVEN P.	2011	01	79.85	61.61%	49.20
		04	231.99	61.61%	142.93
		05	229.86	61.61%	141.62

EPA Indirect Costs

WESTERN TAR PRODUCTS, TERRA HAUTE, IN SITE ID = B5 SS

Cumulative Costs Through 01/31/2013.

PAYROLL DIRECT COSTS

<u>Employee Name</u>	<u>Fiscal Year</u>	<u>Pay Period</u>	<u>Payroll Costs</u>	<u>Ind. Rate (%)</u>	<u>Indirect Costs</u>
KAISER, STEVEN P.	2011	06	306.49	61.61%	188.83
		07	160.32	61.61%	98.77
		08	281.73	61.61%	173.57
		09	563.45	61.61%	347.14
		10	402.47	61.61%	247.96
		11	201.23	61.61%	123.98
		12	80.50	61.61%	49.60
		13	120.74	61.61%	74.39
		14	40.24	61.61%	24.79
		15	321.98	61.61%	198.37
		16	80.50	61.61%	49.60
		17	80.50	61.61%	49.60
		18	80.50	61.61%	49.60
		19	80.50	61.61%	49.60
		22	122.17	61.61%	75.27
		23	40.24	61.61%	24.79
		24	40.35	61.61%	24.86
		27	40.24	61.61%	24.79
			<u>3,585.85</u>		<u>\$2,209.26</u>
ROPSKI, CAROL A.	2011	12	36.18	61.61%	22.29
		13	36.18	61.61%	22.29
			<u>72.36</u>		<u>\$44.58</u>
SIMON, VERNETA J.	2011	05	32.94	61.61%	20.29
		17	19.21	61.61%	11.84
		21	37.43	61.61%	23.06
		25	18.47	61.61%	11.38
			<u>108.05</u>		<u>\$66.57</u>
TAYLOR, DARIUS L.	2011	08	144.19	61.61%	88.84

EPA Indirect Costs

WESTERN TAR PRODUCTS, TERRA HAUTE, IN SITE ID = B5 SS

Cumulative Costs Through 01/31/2013.

PAYROLL DIRECT COSTS

<u>Employee Name</u>	<u>Fiscal Year</u>	<u>Pay Period</u>	<u>Payroll Costs</u>	<u>Ind. Rate (%)</u>	<u>Indirect Costs</u>
TAYLOR, DARIUS L.	2011	17	44.37	61.61%	27.34
			188.56		\$116.18
Total Fiscal Year 2011 Payroll Direct Costs:			6,753.82		\$4,161.06

OTHER DIRECT COSTS

<u>Contract, IAG, SCA, Misc.NO</u>	<u>Voucher Number</u>	<u>Treasury Schedule Date</u>	<u>Site Amount</u>	<u>Annual/SMO Allocation Costs</u>	<u>Ind. Rate (%)</u>	<u>Indirect Costs</u>
EPS50604	1-A47	10/28/2010	360.34	43.31	61.61%	248.69
	1-A48	11/30/2010	69.39	8.34	61.61%	47.89
	1-A49	12/22/2010	95.81	9.21	61.61%	64.70
	1-A50	01/21/2011	3,030.30	291.35	61.61%	2,046.47
	1-A51	02/23/2011	417.64	40.15	61.61%	282.04
	1-A52	03/24/2011	5,978.09	574.77	61.61%	4,037.22
	1-A53	04/14/2011	8,674.86	834.05	61.61%	5,858.44
	1-A54	05/18/2011	365.68	35.16	61.61%	246.96
	1-A55	06/16/2011	232.28	22.33	61.61%	156.87
	1-A56	07/14/2011	148.76	14.30	61.61%	100.46
	1-A57	08/18/2011	1,191.23	114.53	61.61%	804.48
	1-A58	09/19/2011	4,736.06	455.35	61.61%	3,198.43
			25,300.44	2,442.85		\$17,092.65
EPW05052	52	12/10/2010	19.36	0.00	61.61%	11.93
	54	02/04/2011	15.33	0.00	61.61%	9.44
	55	03/15/2011	154.99	0.00	61.61%	95.49

EPA Indirect Costs

WESTERN TAR PRODUCTS, TERRA HAUTE, IN SITE ID = B5 SS

Cumulative Costs Through 01/31/2013.

OTHER DIRECT COSTS

Contract, IAG, SCA, Misc.NO	Voucher Number	Treasury Schedule Date	Site Amount	Annual/SMO Allocation Costs	Ind. Rate (%)	Indirect Costs
EPW05052	62	07/07/2011	7.66	0.00	61.61%	4.72
			197.34	0.00		\$121.58
Total Fiscal Year 2011 Other Direct Costs:			25,497.78	2,442.85		\$17,214.23
Total Fiscal Year 2011:			34,694.45			\$21,375.29

PAYROLL DIRECT COSTS

Employee Name	Fiscal Year	Pay Period	Payroll Costs	Ind. Rate (%)	Indirect Costs
ATKOCIUNAS, PAUL J.	2012	04	431.06	61.61%	265.58
		06	710.21	61.61%	437.56
		07	125.81	61.61%	77.51
		08	125.93	61.61%	77.59
		23	316.48	61.61%	194.98
			1,709.49		\$1,053.22
CO, GRACE	2012	13	53.15	61.61%	32.75
		15	26.57	61.61%	16.37
			79.72		\$49.12
GALLARDO, ELIZABETH	2012	24	9.19	61.61%	5.66
			9.19		\$5.66
JANSEN, SALLY J.	2012	05	15.15	61.61%	9.33
		24	30.34	61.61%	18.69
		25	576.43	61.61%	355.14

EPA Indirect Costs

WESTERN TAR PRODUCTS, TERRA HAUTE, IN SITE ID = B5 SS

Cumulative Costs Through 01/31/2013.

PAYROLL DIRECT COSTS

<u>Employee Name</u>	<u>Fiscal Year</u>	<u>Pay Period</u>	<u>Payroll Costs</u>	<u>Ind. Rate (%)</u>	<u>Indirect Costs</u>
JANSEN, SALLY J.	2012	26	136.53	61.61%	84.12
			758.45		\$467.28
KAISER, STEVEN P.	2012	01	40.24	61.61%	24.79
		02	161.23	61.61%	99.33
		03	120.92	61.61%	74.50
		04	77.79	61.61%	47.93
		05	115.63	61.61%	71.24
		06	231.27	61.61%	142.49
		07	161.21	61.61%	99.32
		09	40.36	61.61%	24.87
		12	80.74	61.61%	49.74
		13	40.36	61.61%	24.87
		15	121.10	61.61%	74.61
		23	81.60	61.61%	50.27
		24	80.74	61.61%	49.74
		25	82.85	61.61%	51.04
			1,436.04		\$884.74
MBOGO, VANESSA M.	2012	11	467.12	61.61%	287.79
		12	700.69	61.61%	431.70
			1,167.81		\$719.49
Total Fiscal Year 2012 Payroll Direct Costs:			5,160.70		\$3,179.51

OTHER DIRECT COSTS

<u>Contract, IAG, SCA, Misc.NO</u>	<u>Voucher Number</u>	<u>Treasury Schedule Date</u>	<u>Site Amount</u>	<u>Annual/SMO Allocation Costs</u>	<u>Ind. Rate (%)</u>	<u>Indirect Costs</u>
EPS50604	1-A59	11/08/2011	2,750.28	264.43	61.61%	1,857.36
	1-A60	11/25/2011	8,702.33	836.69	61.61%	5,876.99
	1-A61	12/22/2011	12,551.84	1,206.81	61.61%	8,476.70

EPA Indirect Costs

WESTERN TAR PRODUCTS, TERRA HAUTE, IN SITE ID = B5 SS

Cumulative Costs Through 01/31/2013.

OTHER DIRECT COSTS

Contract, IAG, SCA, Misc.NO	Voucher Number	Treasury Schedule Date	Site Amount	Annual/SMO Allocation Costs	Ind. Rate (%)	Indirect Costs
EPS50604	1-A62	01/19/2012	4,419.39	424.91	61.61%	2,984.57
	1-A63	04/10/2012	1,625.66	156.30	61.61%	1,097.87
	1-A64	04/23/2012	78.22	7.52	61.61%	52.82
			30,127.72	2,896.66		\$20,346.31
Total Fiscal Year 2012 Other Direct Costs:			30,127.72	2,896.66		\$20,346.31
Total Fiscal Year 2012:			38,185.08			\$23,525.82

PAYROLL DIRECT COSTS

Employee Name	Fiscal Year	Pay Period	Payroll Costs	Ind. Rate (%)	Indirect Costs
ATKOCIUNAS, PAUL J.	2013	08	388.43	61.61%	239.31
			388.43		\$239.31
JANSEN, SALLY J.	2013	04	121.36	61.61%	74.77
		05	121.36	61.61%	74.77
		06	743.29	61.61%	457.94
			986.01		\$607.48
KAISER, STEVEN P.	2013	01	82.84	61.61%	51.04

EPA Indirect Costs

WESTERN TAR PRODUCTS, TERRA HAUTE, IN SITE ID = B5 SS

Cumulative Costs Through 01/31/2013.

PAYROLL DIRECT COSTS

<u>Employee Name</u>	<u>Fiscal Year</u>	<u>Pay Period</u>	<u>Payroll Costs</u>	<u>Ind. Rate (%)</u>	<u>Indirect Costs</u>
KAISER, STEVEN P.	2013	02	82.84	61.61%	51.04
			165.68		\$102.08
Total Fiscal Year 2013 Payroll Direct Costs:			1,540.12		\$948.87
Total Fiscal Year 2013:			1,540.12		\$948.87
Total EPA Indirect Costs					\$64,729.46

